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Ameren Illinois Electric
Cash Working Capital
As of December 31, 2012
(\$000s)

MFR Schedule B-8

Line No.	Description (A)	Test Year Adjusted Revenues and Expenses (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col E/365)	Cash Working Capital Requirement (E) Col. C x Col. D
REVENUES					
1	Revenues	\$ 815,040	49.75	13.63%	\$ 111,091
2	Plus Energy Assistance Charges	16,873	-	0.00%	-
3	Plus Municipal Utility Tax	48	-	0.00%	-
4	Plus Interest Expense	66,045	49.75	13.63%	9,002
5	(Less) Uncollectibles	(6,177)	49.75	13.63%	(842)
6	(Less) Depreciation and Amortization	(166,617)	49.75	13.63%	(22,710)
7	(Less) Return on Equity and Debt	(164,008)	49.75	13.63%	(22,355)
8	TOTAL - REVENUES	<u>\$ 561,204</u>			<u>74,186</u>
EXPENSES					
9	Employee Benefits	\$ 42,444	(15.97)	-4.38%	(1,857)
10	FICA	7,951	(13.13)	-3.60%	(286)
11	Payroll	126,501	(11.39)	-3.12%	(3,949)
12	Other Operations and Maintenance (less uncollectibles)	187,983	(48.87)	-13.39%	(25,170)
13	Federal Unemployment Tax	44	(76.38)	-20.92%	(9)
14	State Unemployment Tax	876	(76.38)	-20.92%	(183)
15	St. Louis Payroll Expense Tax	10	(83.51)	-22.88%	(2)
16	Federal Excise Tax	3	(30.21)	-8.28%	(0)
17	Electric Distribution Tax	44,531	(30.13)	-8.25%	(3,675)
18	Energy Assistance Charges	16,873	(4.00)	-1.10%	(185)
19	Municipal Utility Tax	48	(14.00)	-3.84%	(2)
20	Gross Receipts Tax	5	(45.63)	-12.50%	(1)
21	Corporation Franchise Tax	1,240	(161.97)	-44.37%	(550)
22	Miscellaneous	-	(197.64)	-54.15%	-
23	Property/Real Estate Taxes	3,933	(375.08)	-102.76%	(4,042)
24	Interest Expense	64,650	(91.25)	-25.00%	(16,162)
25	Bank Facility Costs	1,395	156.59	42.90%	599
26	Income Taxes (Including Investment Tax Credit Adjustment)	62,716	(37.88)	-10.38%	(6,508)
27	TOTAL EXPENSES	<u>\$ 561,204</u>			<u>(61,984)</u>
28	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 12,203</u>

Ameren Illinois Electric
Additional Adjustments at Rebuttal
Twelve Months Ended December 31, 2012
(\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	923	Betty Mathias Total Consulting Expenses	\$ 11	Ameren Ex. 9.3, Schedule 1, Line 2
2		Allocation to Electric	<u>69.38%</u>	WPA-5a, Col. E, Line 12
3	923	Betty Mathias Expenses - Electric	8	Line 1 x Line 2
4		Allocation to Electric Distribution	<u>92.06%</u>	WPA-5a, Col. D, Line 8
5	923	Betty Mathias Expenses - Electric Distribution	<u>7</u>	Line 3 x Line 4
6	923	Electric Distribution Outside Professional Services Adjustment	<u>\$ (7)</u>	
7	930.2	Wells Fargo Advisors Expenses	\$ 308	Ameren Ex. 9.3, Schedule 2, Line 1
8	930.2	Well Fargo Expenses Related to Board of Directors	<u>306</u>	Ameren Ex. 9.3, Schedule 2, Line 2
9	930.2	Well Fargo Expenses Related to Performance Share Units (PSUP)	2	Line 7 - Line 8
10		Allocation to Electric	<u>69.38%</u>	WPA-5a, Col. E, Line 12
11	930.2	Well Fargo Expenses Related to Performance Share Units - Electric	1	Line 9 x Line 10
12		Allocation to Electric Distribution	<u>92.06%</u>	WPA-5a, Col. D, Line 8
13	930.2	Well Fargo Expenses Related to Performance Share Units - Electric Distribution	<u>1</u>	Line 11 x Line 12
14	930.2	Electric Distribution Miscellaneous General Expenses Adjustment	<u>\$ (1)</u>	

PURPOSE OF ADJUSTMENT

Adjust operating expenses to reflect adjustments accepted at rebuttal.

Ameren Illinois Electric
 Calculation of 2012 Weighted Revenue Requirement

Line No.	ICC Docket (A)	Revenue Requirement (B)	Days In Effect in 2012 (C)	Weighted Revenue Requirement (B/365 * C) (D)
1	09-0306 thru 09-0308	\$ 833,981	291	\$ 664,900
2	12-0001	\$ 779,630		
3	Uncollectible Gross Up in Rates	\$ (351)		
4	12-0001 Revenue Requirement (net of uncollectible gross up)	<u>\$ 779,280</u>	74	\$ 157,991
5				<u><u>\$ 822,891</u></u>

Ameren Illinois Electric
Miscellaneous Operating Revenues
For the Twelve Months Ended December 31,
(\$000s)

Line No.	Account No. (A)	Account Description (B)	2009 (C)	2010 (D)	2011 (E)	2012 (F)	Electric Distribution (G)
1	450	Forfeited Discounts	\$ 12,394	\$ 11,380	\$ 12,043	\$ 11,085	\$ 11,085
2	451	Miscellaneous Service Revenues	226	753	250	647	647
3	453	Sales of Water and Water Power	-	-	-	-	-
4	454	Rent from Electric Property	11,732	12,701	9,351	10,601	9,599
5	455	Interdepartmental Rents	-	-	-	-	-
6	456/457	Other Electric Revenues (incl. InterCompany Revenues)	198,996	99,448	77,642	100,255	18,376
7		Total	<u>\$ 223,347</u>	<u>\$ 124,282</u>	<u>\$ 99,285</u>	<u>\$ 122,588</u>	<u>\$ 39,707</u>
			WPC-23a				WPC-23b

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
For the Twelve Months Ended December 31, 2012

MFR Schedule WPC-23b

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
1	450	Forfeited Discounts	\$ (11,085)	100.00%	\$ (11,085)	Distribution
2		Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col C	<u>\$ (11,085)</u>		<u>\$ (11,085)</u>	
3	451001	Changing/Connection/Disconnect Fees	\$ (192)	100.00%	\$ (192)	Distribution
4	451002	Net Metering Interconnection Fee	(9)	100.00%	(9)	Distribution
5	451005	Cust Installations - Trouble Calls	(1)	100.00%	(1)	Distribution
6	451006	Cust Installations - Other Work	(443)	100.00%	(443)	Distribution
7	451008	Switching Fee - Deregulation	(1)	100.00%	(1)	Distribution
8		Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col C	<u>\$ (647)</u>		<u>\$ (647)</u>	
9	454001	Rentals - Pole Space	\$ (4,489)	100.00%	\$ (4,489)	Distribution
10	454002	Rentals - Other	(584)	69.66%	(407)	General Plant Allocation
11	454004	Rentals - Agricultural Lands	(50)	69.66%	(35)	General Plant Allocation
12	454006	Rentals - Facilities Int Customers	(421)	0.00%	-	Transmission
13	454007	Rentals - Facilities Other Cust	(4,150)	100.00%	(4,150)	Distribution
14	454AMS	Rentals - Facilities AMS	(682)	69.66%	(475)	General Plant Allocation
15	454GEN	Rentals - Facilities GEN	(162)	0.00%	-	Transmission
16	454GMC	Rentals - Facilities GMC	(8)	69.66%	(6)	General Plant Allocation
17	454UEC	Rentals - Facilities UEC	(55)	69.66%	(38)	General Plant Allocation
18		Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col C	<u>\$ (10,601)</u>		<u>\$ (9,599)</u>	
19	456001	Other Electric Revenue - ARES	\$ (1,285)	0.00%	\$ -	Transmission
20	456005	Mutual Assistance - Hurricane Sandy	(4,631)	92.06%	(4,263)	Electric T&D Labor Allocation
21	456005	Mutual Assistance - Commonwealth Edison	(583)	92.06%	(537)	Electric T&D Labor Allocation
22	456005	Overheads Billed - Other Parties	(400)	92.06%	(368)	Electric T&D Labor Allocation
23	456007	Collecting & Remitting Taxes	(1,224)	100.00%	(1,224)	MUT Administrative Fee - Distribution
24	456008	Environmental Rider Revenues	-	0.00%	-	Other
25	456010	Miscellaneous Billings	(359)	69.66%	(250)	General Plant Allocation
26	456011	Miscellaneous Bill Adjustments	(43)	100.00%	(43)	Distribution
27	45601G	GMC Intercompany Transfers	(14,716)	0.00%	-	Transmission

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
For the Twelve Months Ended December 31, 2012

MFR Schedule WPC-23b

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
28	456020	Elec Work on Cust Owned Prop Adder	(2)	100.00%	(2)	Distribution
29	456048	Renewable Energy Compliance	748	0.00%	-	Other
30	4560V1	Medina Valley Intercompany Transfers	(3)	100.00%	(3)	Distribution
31	456100	Transmsn of Electricity to Others	(10,269)	0.00%	-	Transmission
32	456APW	American Powernet	(112)	0.00%	-	Transmission
33	456BES	Bluestar Energy Services	(1,156)	0.00%	-	Transmission
34	456BIL	Company Use Billing	0	0.00%	-	UCB/POR, Electric Environmental Adj - Other
35	456BIL	Company Use Billing	(67)	100.00%	(67)	Dist. Delivery Charge, Dist Tax, Lighting Charge
36	456BIO	BIO-Energy Partners	104	0.00%	-	Transmission
37	456BOC	BOC Energy Services	(270)	0.00%	-	Transmission
38	456CHA	Champion Energy	(157)	0.00%	-	Transmission
39	456CNE	CNEI	(5,819)	0.00%	-	Transmission
40	456COC	Conoco, INC	(2,262)	0.00%	-	Transmission
41	456COR	Cornbelt	-	100.00%	-	Wholesale Distribution Facility Charge
42	456COR	Cornbelt	85	0.00%	-	Transmission
43	456CTP	Caterpillar Company	(18)	100.00%	(18)	Distribution
44	456DNP	Dynegy Power Marketing	(976)	100.00%	(976)	Distribution
45	456DNR	Dominion Retail	(2)	0.00%	-	Transmission
46	456DTE	Detroit Trading Company	(197)	0.00%	-	Transmission
47	456EED	Rider EEDR Revenues	(1,579)	0.00%	-	Other
48	456EIP	EDF Industrial Power Service	(43)	0.00%	-	Transmission
49	456EXL	Exelon Generation Company	(1,199)	0.00%	-	Transmission
50	456EXO	Exelon Energy	(480)	0.00%	-	Transmission
51	456FFD	City of Fairfield	(189)	0.00%	-	Transmission
52	456FIR	First Energy	(3,765)	0.00%	-	Transmission
53	456GBC	GBC Metals	(395)	0.00%	-	Transmission
54	456GLA	Glacial Energy - Auction Ancillary Charge	(210)	0.00%	-	Transmission
55	456IME	Illinois Municipal Electric Association	(4,986)	100.00%	(4,986)	Wholesale Distribution Facility Charge
56	456IME	Illinois Municipal Electric Association	(4,184)	0.00%	-	Transmission
57	456LIB	Liberty Power	(1,008)	0.00%	-	Transmission
58	456MAE	MidAmerican Energy Company	(3,236)	0.00%	-	Transmission
59	456MIS	MISO	(1,387)	0.00%	-	Transmission
60	456MTC	City of Mt. Carmel	(71)	100.00%	(71)	Wholesale Distribution Facility Charge

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
For the Twelve Months Ended December 31, 2012

MFR Schedule WPC-23b

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
61	456MTC	City of Mt. Carmel	(269)	0.00%	-	Transmission
62	456NDE	Nordic Energy Services	(88)	0.00%	-	Transmission
63	456NEE	Next Era Energy	(19)	0.00%	-	Transmission
64	456NEW	City of Newton	(93)	100.00%	(93)	Wholesale Distribution Facility Charge
65	456NEW	City of Newton	(90)	0.00%	-	Transmission
66	456NOR	Norris Electric	(1,129)	100.00%	(1,129)	Wholesale Distribution Facility Charge
67	456NOR	Norris Electric	(888)	0.00%	-	Transmission
68	456PAL	Palmco Power	(0)	0.00%	-	Transmission
69	456PAY	Company Use Pay	2,326	69.66%	1,620	General Plant Allocation
70	456PRA	Prairieland Services	(771)	0.00%	-	Transmission
71	456PUB	Public Power	(26)	0.00%	-	Transmission
72	456RIV	Village of Riverton	-	100.00%	-	Wholesale Distribution Facility Charge
73	456RIV	Village of Riverton	42	0.00%	-	Transmission
74	456RRD	IL Rate Relief Refunds Actv RRRD	-	0.00%	-	Production
75	456SEP	Sempra Energy Trading Company	(2,356)	0.00%	-	Transmission
76	456SIP	Southern IL Power Coop	(2,406)	100.00%	(2,406)	Wholesale Distribution Facility Charge
77	456SIP	Southern IL Power Coop	(2,031)	0.00%	-	Transmission
78	456SLC	Street Light Change Out	-	100.00%	-	Distribution
79	456SMA	Smart Energy	(79)	0.00%	-	Transmission
80	456SOY	Soyland Coop	(4,385)	100.00%	(4,385)	Wholesale Distribution Facility Charge
81	456SOY	Soyland Coop	(3,131)	0.00%	-	Transmission
82	456STR	Strategic Energy	(3,874)	0.00%	-	Transmission
83	456SUE	Suez Energy Marketing	(844)	0.00%	-	Transmission
84	456SUL	City of Sullivan, IL	-	0.00%	-	Transmission
85	456SWC	Southwestern Electric Coop	(1,230)	100.00%	(1,230)	Wholesale Distribution Facility Charge
86	456SWC	Southwestern Electric Coop	(1,161)	0.00%	-	Transmission
87	456TPG	Term Power & Gas	(4)	0.00%	-	Transmission
88	456WPS	Western Power Services	(4,651)	0.00%	-	Transmission
89	456WVP	Wabash Valley Power Assoc	(3,123)	100.00%	(3,123)	Wholesale Distribution Facility Charge
90	456WVP	Wabash Valley Power Assoc	(2,177)	0.00%	-	Transmission
91	456WWC	Wayne-White Electric Coop	(605)	100.00%	(605)	Wholesale Distribution Facility Charge
92	456WWC	Wayne-White Electric Coop	(733)	0.00%	-	Transmission
93		Total FERC Acct 456 - FERC Fm 1 Pg 300 Col B Ln 21 Entered in Col C	<u>\$ (100,143)</u>		<u>\$ (24,159)</u>	
94	449	Wholesale Distribution Facility Charge Adjustment [1]			<u>5,887</u>	Wholesale Distribution Facility Charge Refunds
95		Adjusted Jurisdictional Total FERC Acct 456			<u>\$ (18,273)</u>	

Ameren Illinois Electric
Workpaper Supporting Miscellaneous Operating Revenues
For the Twelve Months Ended December 31, 2012

Line No.	Account No.	Account Description	Per Books	Allocated to Distribution	Electric Distribution Amount	Notes
	(A)	(B)	(C)	(D)	(E)	(F)
96	457311	Serv to Assoc - I/B Bill - AMS	\$ (1)	92.06%	\$ (1)	Electric T&D Labor Allocation
97	457320	Serv to Assoc - I/B Bill - UEC	(6)	92.06%	(6)	Electric T&D Labor Allocation
98	457390	Serv to Assoc - I/B Bill - GEN	(0)	92.06%	(0)	Electric T&D Labor Allocation
99	4573TN	Serv to Assoc - I/B Bill - ITC	(105)	92.06%	(97)	Electric T&D Labor Allocation
Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 16 thru Ln 25 Entered in Col C			<u>\$ (113)</u>		<u>\$ (104)</u>	
100						
101		Total	<u>\$ (122,588)</u>		<u>\$ (39,707)</u>	

NOTES

[1] Represents the actual provision for rate refunds associated with the wholesale distribution revenue increase filed with FERC. The rate refunds are recorded to account 449 related to wholesale distribution revenues recorded in account 456.

Ameren Illinois Electric
Construction Work in Progress
 As Of December 31, 2012
 (\$000s)

Line No.	Description (A)	Jurisdictional CWIP Balance (B)
1	Actual Balance of Construction Work in Progress (CWIP)	
2	Not Subject to AFUDC	\$ 594 [1]

NOTES

[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2012. See WPB-7 for a listing of projects.

Ameren Illinois Electric
Workpaper Supporting Construction Work in Progress
 As of December 31, 2012

MFR Schedule WPB-7

Line No.	Project (A)	Description (B)	CWIP Amount as of 12/31/2012 (C)
1	24556	Beaverbille - Retire Substation	\$ 67,109
2	J008S	MAP - Dist Auto Peoria Allen 3	184,622
3	J009R	MAP - Dist Auto Peoria Allen 1	180,387
4	J00B3	MAP - DA Farmdale 3 & Fondulac 1	171,979
5	Total CWIP at 12/31/2012 Not Subject to AFUDC		<u>604,097</u>
	Less Items Included in Plant Additions Adjustment		
6	J008S	MAP - Dist Auto Peoria Allen 3	7,551
7	J009R	MAP - Dist Auto Peoria Allen 1	1,433
8	J00B3	MAP - DA Farmdale 3 & Fondulac 1	1,433
9			<u>10,417</u>
10	Total CWIP at 12/31/2011 Not Subject to AFUDC		<u>593,680</u>
11	Total CWIP Balance as of 12/31/2012		86,500,031
12	5% Threshold for Schedule B-7.1		<u>\$ 4,325,002</u>

Ameren Illinois Electric
Materials and Supplies Balance
 Thirteen Month Average as of December 31,
 (\$000s)

Line No.	Description (A)	2009 (B)	2010 (C)	2011 (D)	2012 (E)
1	Jurisdictional General Materials and Supplies Balances - 13 Month Average	\$ 37,929	\$ 30,236	\$ 35,877	\$ 40,528
2	Accounts Payable Percentage Related to Materials and Supplies [1]	13.39%	13.39%	13.39%	13.39%
3	Accounts Payable Related to Materials and Supplies	5,078	4,048	4,804	5,426
4	Materials and Supplies Net of Related Accounts Payable	<u>\$ 32,850</u>	<u>\$ 26,188</u>	<u>\$ 31,073</u>	<u>\$ 35,101</u>
<u>Calculation of Adjustment</u>					
5	General Materials and Supplies Balances - 13 Month Average				\$ 54,634
6	Jurisdictional Allocation Factor				74.18%
7	Jurisdictional General Materials and Supplies Balances - 13 Month Average				<u>\$ 40,528</u>
8	Materials and Supplies Net of Related Accounts Payable per above				35,101
9	Adjustment				<u>\$ (5,426)</u>
<u>Calculation of Adjustment</u>					
10	General Materials and Supplies Balances - Year-End				\$ 59,740
11	Jurisdictional Allocation Factor				74.18%
12	Jurisdictional General Materials and Supplies Balances - Year-End				<u>\$ 44,315</u>
13	Matls and Supplies Net of Accts Payable (Ln 12 multiplied by 1.0 minus Ln 2)				38,381
14	Adjustment				<u>\$ (5,934)</u>

NOTES

[1] Schedule B-8 divided by 365.